

**CERTIFICATE**

2019

To the Clerk of Hodgeman County, State of Kansas

We, the undersigned, officers of

**Marena Township**

certify that: (1) the hearing mentioned in the attached publication was held;

(2) after the Budget Hearing this budget was approved and adopted as the maximum expenditures for the various funds for the year 2019; and (3) the

Amount(s) of 2018 Ad Valorem Tax are within statutory limitations for the 2019 Budget.

			2019 Adopted Budget		
Table of Contents:			Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2019	Page No.	2			
Alloc of MVT, RVT, and 16/20M Vehicles		3			
Schedule of Transfers		4			
Statement of Indebt. & Lease/Purchase		5			
Fund	K.S.A.				
General	79-1962	6	259,545	23,080	
Debt Service	10-113				
Library	12-1220				
Road	68-518c				
Cemetery		7	54,148	7,100	
		7			
Non-Budgeted Funds		8			
Special Machinery					
<b>Totals</b>	xxxxxx		313,693	30,180	
Budget Summary		9			
Neighborhood Revitalization Rebate			Resolution required? Vote publication required?		No

Final Assessed Valuation:	County Clerk's Use Only
Township	
	Nov. 1, 2018 Valuation

Assisted by:

VonFeldt, Bauer & VonFeldt, Chtd.

Certified Public Accountants

Address:

818 Broadway PO Box 127

Larned, KS 67550

Email:

kathy@cpavbv.com

Attest: Aug 29, 2018

County Clerk

Governing Body

Special Road Election held

First levy in

for Mills for years.

CPA Summary: No assurance provided. See accompanying "Significant Budget Assumptions"

## **SIGNIFICANT BUDGET ASSUMPTIONS**

### **GENERAL ASSUMPTIONS:**

The forecasts in this document are based on past trends, current policies and assumptions about future conditions based on reasonable expectations.

In establishing revenue and expenditure assumptions, data from a variety of governmental agencies, industry associations and other sources was reviewed.

Property valuations for the budget year are obtained from the June 15, 2018 County Clerk estimates. Prior year valuations are obtained from values certified by the County Clerk.

### **REVENUE ASSUMPTIONS:**

Overall revenues are expected to increase slightly compared to the prior fiscal year.

State funding is expected to remain relatively flat compared to the prior fiscal year.

Ad Valorem property tax is computed based on the statutorily imposed tax lid. Individual fund tax levies will vary depending on Management's decisions but the overall tax levy is expected to remain

Motor vehicle, 16/20M vehicle, recreational vehicle and commercial vehicle taxes are budgeted based on estimates obtained from the County Treasurer.

Other revenues are estimated based on historical information and emerging trends.

### **EXPENDITURES ASSUMPTIONS:**

Overall expenditures are expected to be flat or increase slightly compared to the prior fiscal year.

Budgeted expenditures are computed based on a legal maximum budget, i.e. all anticipated available

Salary/Wages and Benefits expenditures are expected to increase approximately 2%-3% compared to

Operating expenditures are expected to increase approximately 2%-3% compared to the prior fiscal

Capital expenditures are budgeted based on Management's expected future capital needs .



Marena Township

2019

**Computation to Determine Limit for 2019**

	<b>Amount of Levy</b>
1. Total tax levy amount in 2018	+ \$ 29,151
2. Debt service levy in 2018	- \$ 0
3. Tax levy excluding debt service	\$ 29,151

**2018 Valuation Information for Valuation Adjustments**

4. New improvements for 2018:	+ 0
5. Increase in personal property for 2018:	
5a. Personal property 2018	+ 739,109
5b. Personal property 2017	- 633,795
5c. Increase in personal property (5a minus 5b)	+ 105,314
	(Use Only if > 0)
6. Valuation of property that changed in use during 2018:	+ 0
7. Total valuation adjustment (sum of 4, 5c, 6)	105,314
8. Total estimated valuation July 1, 2018	7,475,586
9. Total valuation less valuation adjustment (8 minus 7)	7,370,272
10. Factor for increase (7 divided by 9)	0.01429
11. Amount of increase (10 times 3)	+ \$ 417
12. 2019 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 29,568
13. Debt service levy in this 2019 budget	0
14. 2019 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	29,568
15. Consumer Price Index for all urban consumers for calendar year 2017	0.021
16. Consumer Price Index adjustment (3 times 15)	\$ 612
17. Maximum levy for budget year 2019, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ 30,180

If the 2019 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

2019

Marena Township  
Hodgeman County

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2018	Tax Levy Amount in 2018 Budget	Allocation for Year 2019				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	22,041	813	8	178	8	6
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	0	0	0	0	0	0
Cemetery	7,110	262	2	57	2	2
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	29,151	1,075	10	235	10	8

County Treas Motor Vehicle Estimate 1,075

County Treas Recreational Vehicle Estimate 10

County Treas 16/20M Vehicle Estimate 235

County Treas Commercial Vehicle Tax Estimate 10

County Treas Watercraft Tax Estimate 8

MVT Factor 0.03688

RVT Factor 0.00034

16/20M Factor 0.00806

Comm Veh Factor 0.00034

Watercraft Factor 0.00027

2019

Marena Township

**Schedule of Transfers**

<b>Expenditure Fund Transferred From:</b>	<b>Receipt Fund Transferred To:</b>	<b>Actual Amount for 2017</b>	<b>Current Amount for 2018</b>	<b>Proposed Amount for 2019</b>	<b>Transfers Authorized by Statute</b>
General	Special Machinery	-	-	-	
General	Special Machinery	-	-	-	
Road	Special Machinery	-	-	-	
Total		0	0	0	
Adjustments*					
Adjusted Totals		0	0	0	

**\*Note:** Adjustments are required only if the transfer is being made in 2018 and/or 2019 from a non-budgeted fund.

Marena Township  
Hodgeman County

## STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2018	Date Due		Amount Due 2018		Amount Due 2019	
					Interest	Principal	Interest	Principal	Interest	Principal
G.O. Bonds										
None										
Total G.O. Bonds				0			0	0	0	0
Other										
None										
Total Other				0			0	0	0	0
<b>Total Indebtedness</b>				<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

# STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2018	Payments Due 2018	Payments Due 2019
None							
				Total	0	0	0

\*\*\*If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.



Marena Township

2019

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget <b>General</b>	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance January 1	191,488	205,718	207,352
Receipts:			
Ad Valorem Tax	21,152	22,041	xxxxxxxxxxxxxxx
Delinquent Tax	55		
Motor Vehicle Tax	991	680	813
Recreational Vehicle Tax		4	8
16/20 M Vehicle Tax		214	178
Commercial Vehicle Tax		0	8
Watercraft Tax		5	6
LAVTR			0
Gross Earnings (Intangibles) Tax			0
Rental Income	25,547	21,340	22,000
Donations	7,500		
Reimbursements/Rebates	3,097	3,100	3,200
Interest on Idle Funds	2,701	2,800	2,900
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>61,043</b>	<b>50,184</b>	<b>29,113</b>
<b>Resources Available:</b>	<b>252,531</b>	<b>255,902</b>	<b>236,465</b>
Expenditures:			
Officers Pay	162	200	250
Salaries & Wages	5,526	5,700	6,000
Employee Benefits	566	700	1,000
Supplies	524	550	650
Utilities	17,561	18,500	19,500
Licenses & Fees	1,319	1,400	1,600
Contractual Services	3,377	3,500	4,000
Insurance	11,897	12,000	13,000
Taxes	5,866	6,000	7,000
Capital Outlay			206,545
Cash Forward (2019 column)			
Transfer to Spec. Mach.(No Levy)			
Does the General Fund have a tax levy			
Transfer to Spec. Mach.(Gen has Levy)			
Transfer can not exceed 25% Resources Avail			
Miscellaneous	15		
Does misc. exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>46,813</b>	<b>48,550</b>	<b>259,545</b>
Unencumbered Cash Balance Dec 31	205,718	207,352	xxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	231,858	251,000	259,545
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		259,545
	Tax Required		23,080
Delinquent Comp Rate:	0.0%		0
Amount of 2018 Ad Valorem Tax			23,080

CPA Summary: No assurance provided. See accompanying "Significant Budget Assumptions"

Marena Township

2019

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget

Cemetery	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance January 1	32,834	39,599	45,723
Receipts:			
Ad Valorem Tax	7,561	7,110	xxxxxxxxxxxxxx
Delinquent Tax	26		
Motor Vehicle Tax	312	274	262
Recreational Vehicle Tax		3	2
16/20 M Vehicle Tax		85	57
Commercial Vehicle Tax			2
Watercraft Tax		2	2
Grave Openings/Plot Sales	800	800	1,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>8,699</b>	<b>8,274</b>	<b>1,325</b>
<b>Resources Available:</b>	<b>41,533</b>	<b>47,873</b>	<b>47,048</b>
Expenditures:			
Wages	1,577	1,600	2,500
Employee Benefits			
Supplies	200	300	500
Repairs	157	250	300
Contractual Services			
Capital Outlay			50,848
Cash Forward (2019 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>1,934</b>	<b>2,150</b>	<b>54,148</b>
Unencumbered Cash Balance Dec 31	39,599	45,723	xxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	40,400	43,000	54,148
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			54,148
			Tax Required
			7,100
Delinquent Comp Rate:		0.0%	0
Amount of 2018 Ad Valorem Tax			7,100

Adopted Budget

0	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance January 1	0	0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Cash Forward (2019 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
			Tax Required
			0
Delinquent Comp Rate:		0.0%	0
Amount of 2018 Ad Valorem Tax			0

CPA Summary: No assurance provided. See accompanying "Significant Budget Assumptions"



## NON-BUDGETED FUNDS

2019

(Only the actual budget year for 2017 is to be shown)

## Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
<b>Cemetery Perpetual</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	40,073	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		40,073
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest Income	3									
Total Receipts	3	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	3
Resources Available:	40,076	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	40,076
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
None										
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	40,076	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	40,076
										40,076

\*\*

\*\* Note: These two block figures should agree.

CPA Summary: No assurance provided. See accompanying "Significant Budget Assumptions"

# NOTICE OF BUDGET HEARING

The governing body of  
**Marena Township**  
**Hodgeman County**

will meet on August <sup>27</sup>~~28~~, 2018 at 8:00 PM at Marena Township Hall, 203 N West St, Hanston, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.  
Detailed budget information is available at Lon Ruff Residence and will be available at this hearing.

## BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

Fund	Prior Year Actual 2017		Current Year Estimate 2018		Proposed Budget 2019		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Est. Tax Rate*
General	46,813	2.319	48,550	3.146	259,545	23,080	3.087
Debt Service							
Library							
Road							
Cemetery	1,934	0.829	2,150	1.015	54,148	7,100	0.950
Non-Budgeted Funds							
Special Machinery							
Totals	48,747	3.148	50,700	4.161	313,693	30,180	4.037
Less: Transfers	0		0		0		
Net Expenditure	48,747		50,700		313,693		
Total Tax Levied	28,774		29,151		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	9,143,500		7,005,880		7,475,586		
Outstanding Indebtedness,							
Jan 1	2016		2017		2018		
G.O. Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	0		0		0		

\*Tax rates are expressed in mills.

Lon Ruff  
Trustee

2.7.2022